

Maine Revised Statutes

Title 36: TAXATION

Chapter 908: DEFERRED COLLECTION OF HOMESTEAD PROPERTY TAXES HEADING: PL 1989, c. 534, Pt. C, §1 (new)

§6256. RECORDING LIENS IN COUNTY; RECORDING CONSTITUTES NOTICE OF STATE LIEN

1. Recording of liens. For each municipality in which there is tax-deferred property, the bureau shall cause to be recorded in the mortgage records of the county, a list of tax-deferred properties of that municipality. The list must contain a description of the property as listed in the municipal valuation together with the name of the owner listed on the valuation. The list must be corrected annually to reflect the addition or deletion of deferred properties as well as partial payments received.

[1989, c. 534, Pt. C, §1 (NEW); 1989, c. 713, §5 (AMD) .]

2. Notice of recording. The recording of the tax-deferred properties under subsection 1 is notice that the bureau claims a lien against those properties in the amount of the deferred taxes plus interest together with any fees paid to the county register of deeds in connection with the recording, release or satisfaction of the lien, even though the amount of taxes, interest or fees is not listed.

[1989, c. 534, Pt. C, §1 (NEW); 1989, c. 713, §5 (AMD) .]

SECTION HISTORY

1989, c. 534, §C1 (NEW). 1989, c. 713, §5 (AMD).

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